



Trustees' Financial Summary

FY2015-16

Submit ID: 0420-98422899

20 Granite County

0420 Drummond H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Toby Wetsch **Phone #:** (406) 288-3281

(Signature)

(Date)

Chair, Board of Trustees: Patricia Bignell

(Signature)

(Date)

County Superintendant Vicki Harding

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|--------------------|---------|
| 255 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | HS FY 15 | 84.358A |
| 267 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | HS FY 16 | 84.358A |
| 274 | Vo Ed Family & Consumer Science | STATE | FY 14 | State |
| 281 | Miscellaneous State Grant | STATE | Graduation Matters | State |
| 282 | Vo Ed Tech Ed/Industrial Arts | STATE | FY14 | State |
| 283 | Vo Ed Business/Marketing | STATE | FY 15 | State |
| 284 | Vo Ed Family & Consumer Science | STATE | FY14 | State |
| 285 | Vo Ed Family & Consumer Science | STATE | FY16 | State |
| 286 | Vo Ed Agriculture | STATE | FY 16 | State |
| 287 | Vo Ed Business/Marketing | STATE | FY 16 | State |
| 651 | State OTO Indian Education for All | STATE | | state |
| 661 | Deferred Maintenance & Energy Efficiency | STATE | | NA |
| 821 | Athletic Donations | LOCAL | | |
| 827 | Gym Key Cards | LOCAL | | |
| 860 | Vo Ed Carl Perkins Basic Grant | FEDERAL | FCS | 84.048A |
| 861 | Vo Ed Carl Perkins Basic Grant | FEDERAL | Tech Ed | 84.048A |
| 862 | Vo Ed Carl Perkins Basic Grant | FEDERAL | Business | 84.048A |
| 888 | Vo Ed Carl Perkins Basic Grant | FEDERAL | FY14 Tech Ed | 84.048A |

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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 193,237.38 | 20,608.06 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 629.50 | | | |
| 06 | Other Current Assets (190-210) | 48.48 | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | 1,277.65 | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 195,193.01 | 20,608.06 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 7,051.44 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 7,051.44 | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 188,141.57 | 20,608.06 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 188,141.57 | 20,608.06 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 195,193.01 | 20,608.06 | | |

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---------------------------------------|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | (13) | (14) | (15) | (17) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 58,553.08 | 59,103.26 | 2,859.54 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 1,387.92 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | 16.81 | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 58,553.08 | 60,507.99 | 2,859.54 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | 3,574.16 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | 58,553.08 | 56,933.83 | 2,859.54 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 58,553.08 | 56,933.83 | 2,859.54 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 58,553.08 | 60,507.99 | 2,859.54 |

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1,788.19 | | | 6,861.15 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 3,250.02 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 5,038.21 | | | 6,861.15 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 462.54 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 462.54 | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 4,575.67 | | | 6,861.15 |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,575.67 | | | 6,861.15 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 5,038.21 | | | 6,861.15 |

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 12,579.81 | 54,782.53 | | 37,908.84 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 12,579.81 | 54,782.53 | | 37,908.84 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 12,579.81 | 54,782.53 | | 37,908.84 |
| 52 | TOTAL FUND BALANCE/EQUITY | 12,579.81 | 54,782.53 | | 37,908.84 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 12,579.81 | 54,782.53 | | 37,908.84 |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 205,865.86 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 205,865.86 | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 205,865.86 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 205,865.86 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 205,865.86 | | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 40,632.42 | | 49,520.40 | 80,576.91 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 40,632.42 | | 49,520.40 | 80,576.91 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 40,632.42 | | 49,520.40 | 80,576.91 |
| 52 | TOTAL FUND BALANCE/EQUITY | 40,632.42 | | 49,520.40 | 80,576.91 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 40,632.42 | | 49,520.40 | 80,576.91 |

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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 31,844.05 | 139,915.66 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 31,844.05 | 139,915.66 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | 1,036.09 | | | |
| 24 | Warrants Payable (620) | 30,807.96 | 139,915.66 | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 31,844.05 | 139,915.66 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 31,844.05 | 139,915.66 | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|---|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1111 | District Levy - Real Property | 189,818.07 | 209,556.59 |
| 1112 | District Levy - Personal Property | 843.29 | 1,442.92 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 803.52 | 1,547.87 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 13,524.93 | 0.00 |
| 1190 | Penalties and Interest on Taxes | 627.34 | 1,141.69 |
| 1320 | Tuition from Schl Dists Within State | 12,952.68 | 12,324.60 |
| 1510 | Interest Earnings | 352.02 | 864.10 |
| 1900 | Other Revenue from Local Sources | 2,608.62 | 73.89 |
| 3110 | Direct State Aid | 347,376.66 | 363,025.46 |
| 3111 | Quality Educator | 22,425.62 | 24,726.56 |
| 3112 | At Risk Student | 1,809.80 | 2,874.53 |
| 3113 | Indian Education For All | 1,489.20 | 1,566.00 |
| 3114 | American Indian Achievement Gap | 600.00 | 615.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 11,114.25 | 11,340.00 |
| 3116 | Data For Achievement | 1,095.00 | 1,500.00 |
| 3118 | Natural Resource Development | 2,475.46 | 4,075.54 |
| 3120 | State Guaranteed Tax Base Aid | 137,826.92 | 143,436.15 |
| 3444 | State School Block Grant | 46,418.12 | 46,418.12 |
| 3446 | SB96 Block Grant Reimbursement | 1,677.90 | 0.00 |
| 5300 | Operating Transfers from Other Funds | 0.00 | 228.82 |
| 6100 | Material Prior Period Revenue Adjustments | -549.26 | -525.21 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 795,290.14 | 826,232.63 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---------|---|--------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | 1XX | Personal Services - Salaries | | 165,269.58 | 173,672.12 |
| | 2XX | Personal Services - Employee Benefits | | 14,830.30 | 17,737.60 |
| | 3XX | Purchased Professional and Technical Services | | 991.88 | 806.91 |
| | 4XX | Purchased Property Services | | 2,073.24 | 1,484.10 |
| | 5XX | Other Purchased Services | | 1,188.00 | 1,325.93 |
| | 6XX | Supplies and Materials | | 23,224.24 | 38,275.50 |
| | 7XX | Property and Equipment Acquisition | | 32,579.90 | 5,876.00 |
| 21XX Support Services - Students | | | | | |
| | 1XX | Personal Services - Salaries | | 4,510.02 | 5,355.19 |
| | 2XX | Personal Services - Employee Benefits | | 716.49 | 861.43 |
| | 5XX | Other Purchased Services | | 307.50 | 18.50 |

Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 6XX Supplies and Materials | 507.65 | 821.73 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 740.00 |
| | | | 5XX Other Purchased Services | 2,793.84 | 300.29 |
| | | | 6XX Supplies and Materials | 82.48 | 0.00 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 5,338.63 | 5,735.78 |
| | | | 2XX Personal Services - Employee Benefits | 93.41 | 79.66 |
| | | | 3XX Purchased Professional and Technical Services | 476.57 | 374.54 |
| | | | 5XX Other Purchased Services | 62.29 | 15.22 |
| | | | 6XX Supplies and Materials | 2,989.70 | 1,835.00 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 50,969.39 | 43,392.80 |
| | | | 2XX Personal Services - Employee Benefits | 13,538.29 | 8,623.84 |
| | | | 3XX Purchased Professional and Technical Services | 16,387.07 | 9,411.76 |
| | | | 5XX Other Purchased Services | 10,760.90 | 5,862.47 |
| | | | 6XX Supplies and Materials | 1,036.35 | 927.85 |
| | | | 810 Dues and Fees | 1,920.50 | 2,419.50 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 16,006.18 | 11,379.90 |
| | | | 2XX Personal Services - Employee Benefits | 1,141.73 | 50.89 |
| | | | 4XX Purchased Property Services | 453.60 | 272.16 |
| | | | 5XX Other Purchased Services | 5,829.70 | 5,354.55 |
| | | | 6XX Supplies and Materials | 7,956.44 | 3,215.08 |
| | | | 810 Dues and Fees | 291.00 | 82.50 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 16,943.57 | 15,289.53 |
| | | | 2XX Personal Services - Employee Benefits | 3,150.24 | 4,549.90 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 650.00 |
| | | | 5XX Other Purchased Services | 155.58 | 431.64 |
| | | | 6XX Supplies and Materials | 2,573.04 | 3,002.59 |
| | | | 810 Dues and Fees | 0.00 | 75.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 39,132.53 | 39,584.91 |
| | | | 2XX Personal Services - Employee Benefits | 12,640.95 | 14,119.68 |
| | | | 3XX Purchased Professional and Technical Services | 70.50 | 0.00 |
| | | | 4XX Purchased Property Services | 79,912.53 | 77,045.44 |
| | | | 5XX Other Purchased Services | 269.46 | 5,541.04 |
| | | | 6XX Supplies and Materials | 12,044.66 | 16,868.30 |
| | | 27XX Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 3,679.50 | 0.00 |

Trustees' Financial Summary

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0420 Drummond H S

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|--|-------------|--|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 4XXX | Facilities Acquisition and Construction Services | | |
| | | | 7XX Property and Equipment Acquisition | 1,937.97 | 50,784.50 |
| 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 20,624.77 | 22,210.63 |
| | | | 2XX Personal Services - Employee Benefits | 2,065.19 | 2,966.02 |
| | | | 6XX Supplies and Materials | 0.00 | 246.15 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | 40.00 | 0.00 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 2,469.97 | 0.00 |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 60,008.17 | 62,100.96 |
| | | | 2XX Personal Services - Employee Benefits | 11,155.48 | 11,001.69 |
| | | | 4XX Purchased Property Services | 189.87 | 0.00 |
| | | | 5XX Other Purchased Services | 388.50 | 696.29 |
| | | | 6XX Supplies and Materials | 17,225.58 | 6,795.29 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 5XX Other Purchased Services | 1,644.54 | 1,235.10 |
| | | 34XX | Extracurricular - Activities | | |
| | | | 1XX Personal Services - Salaries | 3,200.00 | 2,125.00 |
| | | | 2XX Personal Services - Employee Benefits | 13.97 | 8.95 |
| | | | 5XX Other Purchased Services | 153.18 | 0.00 |
| 720 | School Sponsored Athletics | | | | |
| | | 27XX | Student Transportation Services | | |
| | | | 5XX Other Purchased Services | 23,389.99 | 22,281.18 |
| | | | 810 Dues and Fees | 0.00 | 65.00 |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 1XX Personal Services - Salaries | 49,929.48 | 60,690.91 |
| | | | 2XX Personal Services - Employee Benefits | 178.53 | 241.55 |
| | | | 5XX Other Purchased Services | 7,980.13 | 4,720.09 |
| | | | 6XX Supplies and Materials | 4,853.37 | 4,370.12 |
| | | | 810 Dues and Fees | 5,035.00 | 2,335.00 |
| 910 | Food Services | | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | 9,108.66 | 18,645.76 |
| | | | 2XX Personal Services - Employee Benefits | 3,217.94 | 4,602.40 |
| | | | 4XX Purchased Property Services | 1,216.87 | 495.00 |
| | | | 5XX Other Purchased Services | 0.00 | 227.24 |
| | | | 6XX Supplies and Materials | 343.87 | 667.28 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|---------|---------------|--|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 999 | Undistributed | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 3,798.57 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>785,069.03</u> | <u>802,978.94</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 | |
|--|-----------|------|----------------|-----------|--------------|------------|
| Beginning Fund Balance | | | | | 190,178.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 826,232.63 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 802,978.94 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 25,290.14 | (4b) | -25,290.14 |
| | | | | | -25,290.14 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 188,141.57 | (5) |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| | 1111 District Levy - Real Property | 33,483.28 | 34,248.22 |
| | 1112 District Levy - Personal Property | 147.49 | 249.31 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 150.82 | 263.20 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 2,210.85 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 116.04 | 202.72 |
| | 1510 Interest Earnings | 18.57 | 62.53 |
| | 2220 County On-Schedule Trans Reimb | 10,345.12 | 10,813.07 |
| | 3210 State On-Schedule Trans Reimb | 10,345.13 | 10,813.08 |
| | 3444 State School Block Grant | 2,546.90 | 2,546.90 |
| | 3446 SB96 Block Grant Reimbursement | 324.70 | 0.00 |
| | 6100 Material Prior Period Revenue Adjustments | -103.13 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 59,585.77 | 59,199.03 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|---|---|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 4,249.78 | 3,849.53 |
| | | | 2XX Personal Services - Employee Benefits | 1,152.23 | 557.22 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 1,307.49 | 1,406.00 |
| | | | 2XX Personal Services - Employee Benefits | 394.72 | 406.28 |
| | | 27XX Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 45,431.34 | 46,271.04 |
| | | | 6XX Supplies and Materials | 5,237.91 | 3,421.36 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 57,773.47 | 55,911.43 |



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Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 17,320.46 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 59,199.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 55,911.43 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 20,608.06 | (5) |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 |
|--|-------------------------------------|-------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 46.74 | 143.95 |
| | 2240 County Retirement Distribution | 105,469.67 | 77,607.24 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 105,516.41 | 77,751.19 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|---|---------|--|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 26,047.46 | 27,100.72 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 651.46 | 724.24 | |
| | | 222X | Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 880.89 | 946.30 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,409.53 | 6,652.38 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,258.16 | 1,812.85 | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,636.23 | 2,474.91 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,385.06 | 5,486.66 | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,304.44 | 3,506.42 | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 3,208.64 | 0.00 | |
| | 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,394.50 | 0.00 | |
| | 391 | State Career & Technical Ed Entitlement - Agriculture | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,937.36 | 3,774.18 | |
| | 392 | State Career & Technical Ed Entitlement - Business | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 3,779.06 | |
| | 394 | State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,946.29 | 2,077.01 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|---|---|------------------|------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 528.04 | 352.77 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 7,288.64 | 9,133.24 | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,729.21 | 4,141.65 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>73,605.91</u> | <u>71,962.39</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance | | | | | 52,764.28 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 77,751.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 71,962.39 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 58,553.08 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

| PRC | Revenue | 2016 Value |
|---|---|------------|
| 255 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 584.13 |
| 267 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 11,848.00 |
| 281 | Miscellaneous State Grant | |
| | 3240 Graduation Matters Montana | 2,500.00 |
| 282 | Vo Ed Tech Ed/Industrial Arts | |
| | 3900 State Career & Technical Ed Entitlement | 1,481.00 |
| 283 | Vo Ed Business/Marketing | |
| | 3900 State Career & Technical Ed Entitlement | 435.00 |
| 284 | Vo Ed Family & Consumer Science | |
| | 3900 State Career & Technical Ed Entitlement | 218.00 |
| 285 | Vo Ed Family & Consumer Science | |
| | 3900 State Career & Technical Ed Entitlement | 919.00 |
| 286 | Vo Ed Agriculture | |
| | 3900 State Career & Technical Ed Entitlement | 1,570.00 |
| 287 | Vo Ed Business/Marketing | |
| | 3900 State Career & Technical Ed Entitlement | 651.00 |
| 661 | Deferred Maintenance & Energy Efficiency | |
| | 1510 Interest Earnings | 217.69 |
| 827 | Gym Key Cards | |
| | 1920 Contributions/Donations from Private Sources | 1,300.00 |
| 860 | Vo Ed Carl Perkins Basic Grant | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 1,314.00 |
| 861 | Vo Ed Carl Perkins Basic Grant | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 1,313.00 |
| 862 | Vo Ed Carl Perkins Basic Grant | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 1,314.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 25,664.82 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|--|---|------------|------------|
| 255 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 431.36 |
| | | | 2XX Personal Services - Employee Benefits | | 152.77 |
| | | | 255 Subtotal | | 584.13 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|--|---|------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 267 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 9,040.08 |
| | | | 2XX Personal Services - Employee Benefits | | 1,902.71 |
| | | | 267 Subtotal | | 10,942.79 |
| 274 | Vo Ed Family & Consumer Science | | | | |
| | 394 | State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | |
| | | 1XXX | Instruction | | |
| | | | 5XX Other Purchased Services | | 218.00 |
| | | | 274 Subtotal | | 218.00 |
| 281 | Miscellaneous State Grant | | | | |
| | 324 | Graduation Matters Montana | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 180.00 |
| | | | 2XX Personal Services - Employee Benefits | | 30.88 |
| | | | 5XX Other Purchased Services | | 162.00 |
| | | | 6XX Supplies and Materials | | 136.98 |
| | | | 281 Subtotal | | 509.86 |
| 283 | Vo Ed Business/Marketing | | | | |
| | 392 | State Career & Technical Ed Entitlement - Business | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 435.00 |
| | | | 283 Subtotal | | 435.00 |
| 285 | Vo Ed Family & Consumer Science | | | | |
| | 394 | State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | |
| | | 1XXX | Instruction | | |
| | | | 5XX Other Purchased Services | | 919.00 |
| | | | 285 Subtotal | | 919.00 |
| 287 | Vo Ed Business/Marketing | | | | |
| | 392 | State Career & Technical Ed Entitlement - Business | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 191.00 |
| | | | 287 Subtotal | | 191.00 |
| 651 | State OTO Indian Education for All | | | | |
| | 365 | Indian Education for All - OTO & Ongoing | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 120.00 |
| | | | 2XX Personal Services - Employee Benefits | | 20.02 |
| | | | 5XX Other Purchased Services | | 6.13 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|--|----------|---|------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 6XX Supplies and Materials | | 1,989.52 |
| | | 27XX | Student Transportation Services | | |
| | | | 5XX Other Purchased Services | | 250.82 |
| | | | 6XX Supplies and Materials | | 960.00 |
| | | | 651 Subtotal | | 3,346.49 |
| 821 | Athletic Donations | | | | |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 6XX Supplies and Materials | | 7,819.99 |
| | | | 821 Subtotal | | 7,819.99 |
| 860 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | | 1,314.00 |
| | | | 860 Subtotal | | 1,314.00 |
| 861 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 1,313.00 |
| | | | 861 Subtotal | | 1,313.00 |
| 862 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,314.00 |
| | | | 862 Subtotal | | 1,314.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 28,907.26 |

| Schedule Of Changes Worksheet | | | | | Fund Code 15 |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 60,176.27 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 25,664.82 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 28,907.26 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 56,933.83 (5) |



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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------------|------------------|------------------|
| 255 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 584.13 | 584.13 | 0.00 |
| 267 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 11,848.00 | 10,942.79 | 905.21 |
| 274 Vo Ed Family & Consumer Science | 0.00 | 218.00 | -218.00 |
| 281 Miscellaneous State Grant | 2,500.00 | 509.86 | 1,990.14 |
| 282 Vo Ed Tech Ed/Industrial Arts | 1,481.00 | 0.00 | 1,481.00 |
| 283 Vo Ed Business/Marketing | 435.00 | 435.00 | 0.00 |
| 284 Vo Ed Family & Consumer Science | 218.00 | 0.00 | 218.00 |
| 285 Vo Ed Family & Consumer Science | 919.00 | 919.00 | 0.00 |
| 286 Vo Ed Agriculture | 1,570.00 | 0.00 | 1,570.00 |
| 287 Vo Ed Business/Marketing | 651.00 | 191.00 | 460.00 |
| 651 State OTO Indian Education for All | 0.00 | 3,346.49 | -3,346.49 |
| 661 Deferred Maintenance & Energy Efficiency | 217.69 | 0.00 | 217.69 |
| 821 Athletic Donations | 0.00 | 7,819.99 | -7,819.99 |
| 827 Gym Key Cards | 1,300.00 | 0.00 | 1,300.00 |
| 860 Vo Ed Carl Perkins Basic Grant | 1,314.00 | 1,314.00 | 0.00 |
| 861 Vo Ed Carl Perkins Basic Grant | 1,313.00 | 1,313.00 | 0.00 |
| 862 Vo Ed Carl Perkins Basic Grant | 1,314.00 | 1,314.00 | 0.00 |
| Total | 25,664.82 | 28,907.26 | -3,242.44 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 18 |
|---|---|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1982 Summer Session - Driver's Education Fees | 3,000.00 | 3,750.00 |
| | 3260 State Driver's Education Reimbursement | 3,333.20 | 2,250.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 6,333.20 | 6,000.00 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 18 | |
|---|---------|---|---------------------------------------|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX | Instruction | | | | |
| | | 1XX | Personal Services - Salaries | 3,087.50 | 3,781.00 | |
| | | 2XX | Personal Services - Employee Benefits | 526.01 | 648.61 | |
| | | 4XX | Purchased Property Services | 24.99 | 0.00 | |
| | | 5XX | Other Purchased Services | 0.00 | 772.39 | |
| | | 6XX | Supplies and Materials | 45.00 | 343.95 | |
| | 221X | Improvement of Instruction Services | | | | |
| | | 5XX | Other Purchased Services | 1,005.35 | 205.00 | |
| | 26XX | Operation and Maintenance of Plant Services | | | | |
| | | 4XX | Purchased Property Services | 910.20 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 5,599.05 | 5,750.95 | |

| Schedule Of Changes Worksheet | | | | Fund Code 18 |
|--|------|----------------|-----------|--------------|
| Beginning Fund Balance | | | | 4,326.62 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 6,000.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 5,750.95 (3) |
| Increase/Decrease of Reserve for Inventories | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 4,575.67 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-----------------|-------------|
| | 5300 Operating Transfers from Other Funds | 3,798.57 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>3,798.57</u> | <u>0.00</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|-------------------|---|--|-------------|---------------|
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 0.00 | 228.82 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>228.82</u> |

Schedule Of Changes Worksheet

Fund Code 21

| | | |
|--|----------|------|
| Beginning Fund Balance | 7,089.97 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 228.82 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 6,861.15 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------|---------------|---------------|
| | 1510 Interest Earnings | 12.26 | 40.89 |
| | 3281 State Technology Aid | 775.13 | 785.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 787.39 | 826.63 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 28

| | | | | | |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 11,753.18 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 826.63 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 12,579.81 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-----------------|-----------------|
| | 1510 Interest Earnings | 56.38 | 186.93 |
| | 1900 Other Revenue from Local Sources | 0.00 | 404.16 |
| | 1925 Innovative Education Payment | 0.00 | 2.08 |
| | 3445 State Combined Fund School Block Grant | 3,033.96 | 3,033.96 |
| | 3447 SB96 Combined Block Grant Reimbursement | 658.52 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,748.86 | 3,627.13 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet

Fund Code 29

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 51,155.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 3,627.13 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 54,782.53 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| | 1111 District Levy - Real Property | 81,236.78 | 83,281.01 |
| | 1112 District Levy - Personal Property | 358.06 | 605.85 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 314.65 | 638.76 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 4,615.54 | 0.00 |
| | 1190 Penalties and Interest on Taxes | 248.54 | 443.75 |
| | 1510 Interest Earnings | 40.84 | 144.80 |
| | 3120 State Guaranteed Tax Base Aid | 5,211.76 | 3,444.11 |
| | 6100 Material Prior Period Revenue Adjustments | -201.71 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 91,824.46 | 88,558.28 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|--|------------------|------------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 51XX | General Obligation Bonds, Special Assessments and Interest | | |
| | | | 840 Principal On Debt | 70,000.00 | 70,000.00 |
| | | | 850 Interest on Debt | 16,560.00 | 14,460.00 |
| | | | 860 Agent Fees/Issuance Costs | 300.00 | 300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 86,860.00 | 84,760.00 |

Schedule Of Changes Worksheet

Fund Code 50

| | | |
|--|-----------|------|
| Beginning Fund Balance | 34,110.56 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 88,558.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 84,760.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 37,908.84 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-------------------|---------------|
| | 1510 Interest Earnings | 81.13 | 249.88 |
| | 1900 Other Revenue from Local Sources | 145,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>145,081.13</u> | <u>249.88</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|--|-------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 3,543.60 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>3,543.60</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | |
|--|------------|------|
| Beginning Fund Balance | 209,159.58 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 249.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 3,543.60 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 205,865.86 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| | 1700 Student Extracurricular Activity Receipts | 98,372.08 | 96,489.55 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>98,372.08</u> | <u>96,489.55</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|-------------------|------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 107,095.79 | 99,162.13 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>107,095.79</u> | <u>99,162.13</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|-----------|------|
| Beginning Fund Balance | 52,192.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 96,489.55 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 99,162.13 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 49,520.40 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 85 |
|--|---|------------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 21.01 | 64.70 |
| | 1900 Other Revenue from Local Sources | 500.00 | 0.00 |
| | 1920 Contributions/Donations from Private Sources | 25,185.88 | 26,403.25 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 25,706.89 | 26,467.95 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 85 | |
|---|---------|--------------------------|--------------------|------------------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 890 | Other Community Services | | | | |
| | | 33XX | Community Services | | | |
| | | | 6XX | Supplies and Materials | 0.00 | 346.97 |
| | | | 870 | Student Scholarships | 13,257.74 | 19,442.86 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 13,257.74 | 19,789.83 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 85 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 73,898.79 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 26,467.95 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 19,789.83 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 80,576.91 (5) |

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Detail Expenditure

| Fund | Account | | Description | 2015 Value | 2016 Value |
|-------------|----------------|------|---|-------------------|-------------------|
| XX | 210 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 | 1XXX | 112 Certified Teacher Staff Salaries | 20,333.89 | 21,637.06 |
| XX | 39X | 1XXX | 112 Certified Teacher Staff Salaries | 60,008.17 | 61,792.46 |
| XX | 427 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX | 1XXX | 112 Certified Teacher Staff Salaries | 171,000.03 | 176,044.21 |
| XX | XXX | 1XXX | 640 Textbooks and Other Printed Materials - No On-line Services | 5,282.86 | 2,697.78 |
| XX | XXX | 1XXX | 650 Periodicals - Not On-Line Subscriptions | 276.68 | 341.93 |
| XX | XXX | 26XX | 41X Energy Utility Services | 41,323.88 | 39,801.84 |
| XX | XXX | 4XXX | 710 Land | 0.00 | 0.00 |
| XX | XXX | 4XXX | 715 Land Improvements | 0.00 | 0.00 |
| XX | XXX | 4XXX | 720 Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX | 4XXX | 725 Major Construction Services | 1,937.97 | 54,328.10 |
| XX | XXX | 4XXX | 73X Major Equipment-New | 0.00 | 0.00 |
| XX | XXX | 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX | XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 11,340.00 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 11,340.00 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 3,780.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 16,329.60 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 25,422.80 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|-----------|---------|---------|---------|---------|
| 280 | 1XXX | 1XX | 22,210.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 2,966.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 246.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 25,422.80 | 0.00 | 0.00 | 0.00 | 0.00 |

25,422.80

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0420-98422899

20 Granite County

0420 Drummond H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 36,170.00 | 0.00 | 0.00 | 0.00 | 36,170.00 |
| Land Improvements | 176,035.20 | 0.00 | 0.00 | 0.00 | 176,035.20 |
| Buildings | 1,783,314.93 | 30,827.07 | 50,784.50 | 0.00 | 1,864,926.50 |
| Machinery and Equipment | 64,183.97 | 6,050.03 | 5,876.00 | 0.00 | 76,110.00 |
| Construction in Progress | 32,579.90 | -32,579.90 | 0.00 | 0.00 | 0.00 |
| Totals at Historical Cost | 2,092,284.00 | 4,297.20 | 56,660.50 | 0.00 | 2,153,241.70 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 2,092,284.00 | 4,297.20 | 56,660.50 | 0.00 | 2,153,241.70 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Unallocated | 53,596.00 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 53,596.00 | 0.00 | 0.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0420-98422899

20 Granite County

0420 Drummond H S

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 20,001.69 | 2,868.81 | 0.00 | 0.00 | 22,870.50 | 0.00 | 22,870.50 |
| Other Post Employment Benefits | 7,477.23 | 391.07 | 0.00 | 0.00 | 7,868.30 | 0.00 | 7,868.30 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 27,478.92 | 3,259.88 | 0.00 | 0.00 | 30,738.80 | 0.00 | 30,738.80 |
| Bond(s) | | | | | | | |
| 04/05/2011 | 460,000.00 | 0.00 | 70,000.00 | 0.00 | 390,000.00 | 70,000.00 | 320,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 460,000.00 | 0.00 | 70,000.00 | 0.00 | 390,000.00 | 70,000.00 | 320,000.00 |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0420-98422899

20 Granite County

0420 Drummond H S

Net Pension Liability FY2016

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 476,829.53 | 10,885.94 | 400,000.00 | 87,715.47 |
| Net Pension - TRS | 466,090.80 | 136,966.22 | 0.00 | 603,057.02 |